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Attorney for Debtors

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA**

In re:

Graham Skinner,

Laura Skinner,

Debtors.

Case No: 08-36577-B-13J

MCN: DBJ-4

**EXHIBIT A IN SUPPORT OF
MOTION TO CONFIRM 4TH
AMENDED PLAN**

Date: September 1, 2009

Time: 9:32 a.m.

Dept: B

Judge: Holman

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 8, 2009

Jacobs, Anderson, Potter & Chaplin, LLP
Attn: Douglas B. Jacobs
20 Independence Circle
Chico, CA 95973

Re: Graham & Laura Skinner
Chapter 13 Case No. 08-36577-B-13J

Dear Mr. Jacobs:

This letter serves as an agreement to the Additional Provisions of the above named debtors' amended chapter 13 plan, provided that a statement is added clarifying that any unpaid priority taxes are not dischargeable. The existing Additional Provisions state that "Class 5 creditor, Internal Revenue Service, has agreed to accept payments of \$200 per month for the 60 months of the plan. After completion of the plan, debtors will make further arrangements with the IRS for the remainder of the debt owed." As long as it's clear to all parties that any remaining priority debt is non-dischargeable then the Internal Revenue Service agrees to this different treatment.

Also, please be advised that our records show that the Skinner's have not made any estimated tax payments for tax year 2008. As you know, they have an extension to 10/15/2009 to file their 2008 Federal income tax return. As most of their income is non-employee compensation, there is little or no withholding tax credit. Any tax due shown on the 2008 return must be paid when the return is filed. Failure to file post petition tax returns timely and pay post petition tax is grounds for dismissal.

If you have any questions, I may be reached at (916) 974-5216.

Sincerely,

A handwritten signature in black ink, appearing to read "William Noyer", is written over the typed name.

William Noyer
Bankruptcy Advisor

Cc: Graham & Laura Skinner

